

FOURTEENTH  
ANNUAL REPORT  
OF THE  
AUDITING COMMITTEE  
OF THE  
RECEIPTS AND EXPENDITURES  
OF THE  
TOWN OF SWAMPSCOTT,  
FOR THE  
YEAR ENDING FEBRUARY 28, 1866.

---

LYNN:  
H. S. COX, PRINTER, —REPORTER OFFICE,  
NO. 22 EXCHANGE STREET,  
1866.



## REPORT OF THE AUDITING COMMITTEE.

---

*To the Inhabitants of the Town of Swampscott:—*

The Auditing Committee, having attended to the duty assigned them, respectfully present their fourteenth annual report of appropriations, receipts and expenditures, together with a schedule of property belonging to the town.

The total amount of bills paid during the year was \$31,985.87.

The Assessors' valuation of estates in the town, May 1st, 1865, was as follows:— Real estate, \$755,394.00; Personal estate, \$279,837.00; total, \$1,035,231.00. Number of polls, 351. Total tax assessed, \$15,744.17, including State tax of \$6,674.00, and County tax of \$1,490.80. Rate per cent. of total tax, 1 47-100.

The total amount of the town debt is as follows, viz:—

Notes on time, M. C. Pratt	\$7,000 00
Notes on demand, Lynn Institution for Savings,	9,000 00
Notes on demand, N. F. Burrill,	5,000 00
Notes on demand, John Stanley,	1,450 00
Notes on demand, J. A. Knowlton,	700 00
Note on demand, W. B. Chase,	500 00
Note on demand, Marietta C. Chase	900 00
Note on demand, Daniel Roberts	1,000 00
Note on demand, John Roberts	1,000 00
Note on demand, E. P. Proctor	600 00
Note on demand, David Newell	500 00
Note on demand, John Proctor	400 00
Note on demand, Blaney & Phillips	395 00
Note on demand, Sally Phillips	200 00
Note on demand, Edward Knowles	250 00
Note on demand, P. Holden	200 00
Outstanding orders	370 73

---

\$29,465 73

The balance of uncollected taxes, in the hands of the Collectors, is as follows, viz : —

William Fuller, 1857_____	\$40 64
John W. Brooks, 1859-60-61_____	262 30
Joseph Stanley, 1864_____	266 24
Daniel H. Millett, 1865_____	1,297 30
	<hr/>
	\$1,866 48
Amount due from State Aid_____	934 18
Total value of the public property_____	22,400 00
Cash in the treasury_____	1,440 07
	<hr/>
	\$26,640 73

In presenting this report to our fellow-citizens, we cannot forbear to express our grateful acknowledgments for the valuable assistance rendered us by the Town Clerk and Selectmen in completing the work assigned us. The records and accounts of the town have been kept in a remarkably neat and correct manner, and we feel that those who have had charge of them still deserve our unabated confidence and approval.

E. E. BOYNTON,	} <i>Auditing Committee.</i>
D. H. MILLETT,	
W. D. BRACKETT, JR.	

*Swampscott, March 3, 1866.*

# RECEIPTS AND EXPENDITURES.

## SELECTMEN'S DEPARTMENT.

### RECEIPTS.

Appropriation .....	\$1,200 00
Bounty returned from State Treasurer.....	375 00
Received for license.....	2 00
	<hr/>
	\$1,577 00

### EXPENDITURES.

W. T. Pierce, distributing reports, 1864.....	\$4 00
S. O. Ingalls, services as Auditing Committee, 1864	10 00
Henry S. Cox, printing Reports, 1864.....	37 80
P. L. Cox, advertising proposals for new road....	4 00
R. H. Bishop & Co., sundries.....	2 67
Ames Plow Co., for edging knives.....	2 17
Stephen H. Phillips, examining claims, &c.....	33 00
W. Galeucia, supper for Band.....	15 00
Chelsea Band.....	76 00
J. Harding, baiting horses for same.....	1 50
W. Seger, land rent for pound.....	25 00
Vincent Brown, license for town liquor agent.....	25 00
W. Gurney, lodging, &c., for sundry persons.....	4 80
H. S. Cox, printing handbills.....	1 50
E. E. Boynton, taking census, 1865.....	48 51
H. Kendrick, land rent for life-boat house.....	9 00
James A. Knowlton, services as Assessor, 1864....	40 00
John P. Woodbury, writing deed.....	4 50
H. S. Cox, printing handbills.....	3 80
W. D. Brackett, Jr., mourn'g goods to decorate hall	2 91
Charles H. Swan, surveying, &c.....	25 00
D. P. Stimpson, stationery, &c.....	5 33
	<hr/>
<i>Amount carried forward,</i>	\$381 49

<i>Amount brought forward,</i>	\$381 49
S. H. Phillips, services-----	50 00
James A. Knowlton, services as Assessor, 1865-----	36 00
W. W. Kellogg, printing tax bills-----	4 00
Z. Small, for land-----	50 00
N. Galeucia, services as Constable-----	13 50
W. Thompson, coll'ing statistics for soldiers record-----	121 67
John L. Seger, services as Town Clerk-----	75 00
John L. Seger, record'g births, marriages and deaths-----	16 80
J. L. Seger, stationery-----	4 50
D. H. Millett, services as Collector and Treasurer for 1865-----	300 00
S. T. Beers, services as Selectman-----	35 00
John P. Palmer, services as Chairman of Selectmen-----	50 00
E. G. Foster, services as Selectman-----	25 00
Joseph Stanley, services as Assessor and Secretary-----	60 00
Joseph Stanley, services as Auditing Comm'e, 1864-----	5 00
Stimpson & Mott, stationery and stamps-----	2 29
Joseph Stanley, services collecting taxes, 1864-----	27 50
J. L. Seger, services as Secretary to Selectmen, 1865-----	50 00
	<hr/>
	\$1,307 75

## SCHOOL DEPARTMENT.

### RECEIPTS.

Appropriation-----	\$3,000 00
Received from State School Fund-----	82 17
	<hr/>
	\$3,082 17

### EXPENDITURES.

W. T. Pierce, sawing and splitting wood-----	\$3 00
H. S. Cox, printing School Report-----	50 75
J. Chase, whitewashing and stock-----	46 85
J. Littlefield, stove-pipe and labor-----	3 00
Jesse Frost, clock for school-house-----	8 50
Maurice Hayes, care of Farm school-house-----	32 25
F. O. Ellis, teacher-----	1,000 00
F. O. Ellis, sundries-----	11 12
Emma J. Porter, teacher-----	270 00
M. L. Ober, assistant teacher-----	62 50
H. Woods, teacher-----	206 25
C. W. Woodbury, teacher-----	252 00
	<hr/>

*Amount carried forward,* \$1,946 22



<i>Amount brought forward,</i>	\$1,946 22
M. E. Ingalls, teacher-----	300 00
Lucy P. B. Hadley, teacher-----	137 50
M. L. Huggins, teacher-----	150 00
Celestie I. Porter, teacher-----	62 50
S. F. Davis, teacher-----	37 50
Samuel Tufts, care of Grammar school-house-----	153 31
Betsey Galeucia, care of Beach school-house-----	25 00
James Bryant, care of West End school-house-----	26 50
J. B. Clark, services as School Committee-----	89 46
Briggs Delano, repairs on school-house-----	23 29
J. Brine, whitewashing school-house fence-----	16 00
John Drinan, charcoal-----	27 50
John Chapman, labor and stock-----	13 90
C. A. Morris, painting school-houses and engine- house-----	223 58
Ivory Emmons, stock and labor-----	121 69
J. A. Knowlton, rope and labor-----	6 00
J. Frost, repairing clock-----	2 00
P. Holden, sundries-----	1 63
J. P. & D. R. Palmer, brushes, &c.-----	8 50
Thing & Rowe, fuel-----	200 50
Mrs. Mailey, cleaning Farm school-house-----	2 84
John Washburn, teaming coal-----	23 35
J. H. Treadwell, repairing stove, &c.-----	7 62
D. W. Fuller, services as School Com., three years-----	75 00
Stimpson & Mott, sundries-----	3 49
George Towns, ink and expressage-----	21 40
	<hr/>
	\$3,706 28

## STATE AID DEPARTMENT.

### RECEIPTS.

Balance of State aid reimbursed for the year ending December 31st, 1863-----	\$132 42
State aid reimbursed for the year ending December 31st, 1864-----	2,400 00
	<hr/>
	\$2,532 42

### EXPENDITURES.

Mrs. Z. Small-----	28 00
Benjamin A. Lewis-----	88 00
Mrs. Fitzgerald-----	8 00
Patrick Milan-----	12 00
	<hr/>
<i>Amount carried forward,</i>	\$136 00

<i>Amount brought forward,</i>	\$136 00
H. W. Wardwell-----	20 00
Peter A. Martin-----	16 00
W. H. Clark-----	12 00
John P. Pierce-----	60 00
F. C. Pierce-----	16 00
George W. Wilkins-----	24 00
Michael Haley-----	13 33
J. H. Langley-----	20 00
N. B. Lewis-----	60 00
J. Glines-----	42 00
A. M. Chute-----	72 00
C. O. B. Blaney-----	20 00
H. T. Smith-----	46 00
J. W. Glass-----	16 00
S. O. Covell-----	48 00
J. A. Trask-----	20 00
W. D. Hammond-----	48 00
Thomas McCarty-----	18 00
H. M. Baker-----	14 85
Thomas H. Dennis-----	48 00
E. Delano-----	20 00
J. O. Stone-----	96 00
Jacob Phillips-----	48 00
	<hr/>
	* \$934 18

## NEW SCHOOL-HOUSE.

### EXPENDITURES.

I. Emmons, balance on new school-house-----	\$2,000 00
W. Sparrell, survey and estimate of same-----	25 00
E. G. Foster, recording deed-----	50
	<hr/>
	\$2,025 50

## FIRE DEPARTMENT.

### EXPENDITURES.

John Chapman, repairs-----	\$4 00
Edward Donnelly, underpinning-----	10 00
Nathaniel Galeucia, care of engine and house-----	30 00
D. P. Stimpson, oil-----	6 13
	<hr/>
	\$50 13

\* This amount will be reimbursed by the State.



## POOR DEPARTMENT.

### RECEIPTS.

Appropriation-----	\$200 00
--------------------	----------

### EXPENDITURES.

D. F. Drew, medical attendance, Mrs. Proctor----	\$10 00
Thing & Rowe, fuel for Mrs. Glass-----	10 50
S. T. Beers, services as Overseer-----	5 00
S. T. Beers, sundries -----	3 05
M. G. Phillips, services as Overseer-----	5 00
	\$33 55

## CEMETERY DEPARTMENT.

### RECEIPTS.

Appropriation-----	\$200 00
Received from sale of lots-----	95 00
	\$295 00

### EXPENDITURES.

S. C. Pitman, trees-----	\$18 00
C. A. Morris, varnish-----	1 31
J. G. Collins, labor-----	16 00
L. Collins, labor-----	17 00
S. T. Beers, labor-----	15 00
J. Bryant, labor-----	2 00
Samuel Kennison, labor-----	27 00
	\$96 31

## HIGHWAY DEPARTMENT.

### RECEIPTS.

Appropriation-----	\$1,000 00
--------------------	------------

### EXPENDITURES.

Robert Harris, surveyor-----	\$906 18
W. H. H. Davis, sharpening picks-----	8 29
Robert Harris, labor on new road-----	16 85
Robert Harris, labor and stock-----	73 10
	\$1,004 42

## TOWN HALL DEPARTMENT.

Receipts -----	\$103 00
----------------	----------

## EXPENDITURES.

J. Littlefield, repairs, &c. -----	\$3 89
Samuel Kennison, labor -----	4 00
Samuel Kennison, janitor Town Hall -----	25 00
P. Holden & Co., kerosene oil -----	17 41
Thing & Rowe, fuel -----	31 75
McElroy & Evans, oil, &c. -----	2 60
	<hr/>
	\$84 65

## POLICE DEPARTMENT.

## EXPENDITURES.

Nathaniel Galeucia, services as police -----	\$25 00
M. D. Porter, services at Town Hall -----	5 00
D. F. Proctor, services as constable -----	5 00
	<hr/>
	\$35 00

## HEALTH DEPARTMENT.

## EXPENDITURES.

W. B. Chase, services as board of health -----	\$6 00
J. E. O. Nisbett, same -----	20 00
	<hr/>
	\$26 00

## NEW ROAD.

## EXPENDITURES.

H. C. Clark, building road, -----	\$1,200 00
F. O. Ellis, for land -----	150 00
	<hr/>
	\$1,350 00

## RECAPITULATION OF APPROPRIATIONS, RECEIPTS AND EXPENDITURES.

Selectmen's department, appropriation and receipts	\$1,577 00
School department, appropriation and receipts-----	3,082 17
Poor department, appropriation and receipts-----	200 00
Cemetery department, appropriation and receipts--	295 00
Highway department, appropriation and receipts---	1,000 00
State Aid department, appropriation and receipts--	2,532 42
Town Hall department, appropriation and receipts--	103 00
Interest on town debt-----	2,000 00
State and County tax-----	7,550 00
	<hr/>
	\$18,339 59

### EXPENDITURES.

Selectmen's department-----	\$1,307 75
School department-----	3,706 28
Highway department-----	1,004 42
Poor department-----	33 55
Town Hall department-----	84 65
Fire department-----	50 13
Police department-----	35 00
Cemetery department-----	96 31
Health department-----	26 00
State Aid department-----	934 18
New School-House-----	2,025 50
New Road-----	1,350 00
Interest on Notes-----	2,404 63
State and County tax-----	8,164 80
	<hr/>
	\$21,223 20

## SCHEDULE OF PUBLIC PROPERTY.

Town House and lot-----	\$6,000 00
Grammar School-House and lot-----	5,000 00
Beach School-House and lot-----	1,500 00
Farm School-House and lot-----	1,700 00
New School-House and lot-----	4,700 00
Engine House-----	200 00
Engine, Hose Carriage, &c.-----	1,000 00
Hearse and House-----	300 00
Cemetery and improvements-----	2,000 00
	<hr/>
	\$22,400 00

DR.

TOWN OF SWAMPSCOTT in Account with DANIEL H. MILLETT, Treasurer.

CR.

To cash paid Overseers' orders, 1863-----	\$10 00
To cash paid Selectmen's orders, 1864-----	281 83
To cash paid Overseers' orders, 1864-----	70 44
To cash paid Selectmen's orders, 1865-----	10,259 99
To cash paid Overseers' orders, 1865-----	23 05
To cash paid interest, 1865-----	2,404 63
To cash paid State tax, 1865-----	6,674 00
To cash paid County tax, 1865-----	1,490 80
To cash paid allotment-----	75 33
To cash paid Sally Phillips, note-----	100 00
To cash paid Daniel Marshall, note-----	350 00
To cash paid W. B. Chase, note-----	500 00
To cash paid G. W. Pattee, note-----	100 00
To cash paid William Seger, note-----	600 00
To cash paid E. B. Phillips, note-----	2,925 20
To cash paid Lynn Institut'n for Savings-----	6,000 00
To cash paid insurance on school-houses-----	70 60
To cash paid school-house lot-----	50 00
Balance in treasury-----	1,440 07
	<hr/>
	\$33,425 94

SWAMPSCOTT, February 28, 1866.

DANIEL H. MILLETT, Treasurer.

By cash in treasury-----	\$5,708 63
By cash from State Treasurer, allotment-----	75 33
By cash from E. G. Foster, cemetery lot-----	10 00
By cash from State Treasurer, bounty ret.-----	375 00
By cash from S. Kennison, rent of hall-----	103 00
By cash from E. B. Phillips, temp'y loan-----	2,925 20
By cash from S. T. Beers, cemetery lots-----	85 00
By cash from State Treasurer, school fund-----	82 17
By cash from State Treasurer, State aid-----	132 42
By cash from State Treasurer, State aid reimbursed, 1863-----	
By cash from State Treasurer, State aid reimbursed, 1864-----	2,400 00
By cash fm. State Treas., corporation tax-----	6,331 04
By cash from James A. Mott, license-----	2 00
By Selectmen's orders-----	17 33
By cash from Joseph Stanley, taxes, 1864-----	1,200 00
By cash from D. H. Millett, taxes, 1865-----	13,978 82

---

\$33,425 94

DR. TOWN OF SWAMPSCOTT in Account with JOSEPH STANLEY, Collector. CR.

1865.		1865.	
To amount collected-----	\$1,200 00	By amount committed in 1864-----	\$1,543 65
To amount abated-----	77 41		
To amount uncollected-----	266 24		
	<u>\$1,543 65</u>		<u>\$1,543 65</u>
		JOSEPH STANLEY, Collector.	

SWAMPSCOTT, February 28, 1866.

DR. TOWN OF SWAMPSCOTT in Account with DANIEL H. MILLETT, Collector. CR.

1865.		1865.	
To amount collected-----	\$13,978 82	By amount committed in 1865-----	\$15,744 17
To amount abated-----	468 05		
To amount uncollected-----	1,297 30		
	<u>\$15,744 17</u>		<u>\$15,744 17</u>
		DANIEL H. MILLETT, Collector.	

SWAMPSCOTT, February 28, 1866.

DR. TOWN OF SWAMPSCOTT in Account with WILLIAM FULLER, Collector.\* CR.

1865.				
To amount uncollected-----	\$40 64		1865.	
			By balance committed for collection, 1857-	40 64
			WILLIAM FULLER, Collector.	

SWAMPSCOTT, February 28, 1866.

DR. TOWN OF SWAMPSCOTT in Account with J. W. BROOKS, Collector.\* CR.

1865.				
To amount uncollected-----	\$262 30		1865.	
			By amount committed in 1859-60-61---	\$262 30
			JOHN W. BROOKS, Collector.	

SWAMPSCOTT, February 28, 1866.

\* Having received no account from the Collectors, we have taken the above from the Treasurer's account.



